

**TERREBONNE PARISH CORONER
HOUMA, LOUISIANA**

Financial Reports

December 31, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/16/08

**TERREBONNE PARISH CORONER
HOUMA, LOUISIANA**

Financial Reports

December 31, 2007

TERREBONNE PARISH CORONER
HOUMA, LOUISIANA

Financial Reports

December 31, 2007

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REQUIRED SUPPLEMENTARY INFORMATION (PART I)

TERREBONNE PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2007

This discussion and analysis is a narrative overview and examination of the financial activities of the Terrebonne Parish Coroner for the fiscal year ended December 31, 2007. This section is intended to assist the reader in focusing on significant financial issues, provide an overview of the financial activity, identify changes in financial position and the ability of administration and management to address the next and subsequent year challenges. Please read it in conjunction with the Coroner's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- Three percent (3%) of the Coroner's total assets consist of receivables from governmental units.
- The operating grant from the Terrebonne Parish Consolidated Government (TPCG) contributed \$399,798 or sixty-eight percent (68%) to the Coroner's revenues in 2007.
- Total funding through the TPCG was \$555,248, or ninety-five percent (95%), to the Coroner's total revenues for 2007.
- During the year, the Coroner's expenses were \$13,226 more than the \$583,256 generated in charges for services and operating grants for governmental programs.
- The total costs of the Coroner's programs were \$596,482.
- The change in net assets from prior year was a decrease of \$10,046.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Terrebonne Parish Coroner's basic financial statements. GASB 34 requires the presentation of two basic financial statements: Government-Wide Financial Statements and Fund Financial Statements. This report also contains Notes to the Financial Statements and other supplementary information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Government-Wide Financial Statements are designed to provide readers with a broad overview of the Terrebonne Parish Coroner's finances, in a manner similar to a private-sector business.

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December 31, 2007

The Statement of Net Assets presents information on all of the Coroner's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Terrebonne Parish Coroner is improving or deteriorating.

The Statement of Activities, consistent with the full accrual basis method of accounting, presents information showing how the net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the Coroner's most significant funds—not the Coroner as a whole. Funds are accounting devices that the Coroner uses to keep track of specific sources of funding and spending for particular purposes.

- Presently, only the General Fund is required by the Coroner.

Governmental Funds—the general fund is a governmental fund type. All of the activities of the Coroner are reported in this governmental fund, which focuses on how money flows in and out of the fund, the balances that are left at year-end and the amount available for spending in future periods. Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-Wide Financial Statements. However, unlike the Government-Wide Financial Statements, Fund Financial Statements focus near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Coroner's near-term financing requirements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The table on the following page presents key totals from the Statement of Net Assets as of December 31, 2007 and 2006:

TERREBONNE PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2007

Statement of Net Assets

	2007	2006
Assets:		
Cash	\$ 59,612	\$ 80,826
Receivables	1,850	4,900
Total Assets	<u>61,462</u>	<u>85,726</u>
Liabilities:		
Accounts payable and accrued expenses	<u>5,467</u>	19,685
Total Liabilities	<u>5,467</u>	<u>19,685</u>
Net Assets:		
Unrestricted	<u>55,995</u>	66,041
Total Net Assets	<u>\$ 55,995</u>	<u>\$ 66,041</u>

As can be seen from the table above, ninety-seven percent (97%) of total assets consist of cash. Of the \$1,850 of receivables, \$1,600 is for various service fees due from eight other governmental units whose balances range from \$100 to \$500, and \$250 is for miscellaneous other receivables.

Various operating payables make up seventy-seven percent (77%) of total liabilities. Seventy-three percent (73%) of these payables, equal to \$3,057, is for lab fees for outside pathologists. The balance of the operating payables is for various office supplies and miscellaneous expenses.

Net assets, the difference between the Coroner's assets and liabilities, are \$55,995 and are unrestricted. The unrestricted balance is an accumulation of prior years' operating results. This balance is directly affected each year by the operating results.

TERREBONNE PARISH CORONER

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2007

The Coroner's governmental activities all fall under the function category of Public Safety. The following represents a recap of the Governmental Activities information presented in the Statement of Activities for the years ending December 31, 2007 and 2006:

	2007	2006
Program revenues		
Charges for services	\$ 183,458	\$ 187,936
Operating grants	399,798	433,624
Total program revenue	583,256	621,560
Expenses		
Public Safety	596,482	571,246
Net revenue (expense)	(13,226)	50,314
General revenues		
Interest	3,180	1,378
Total general revenue	3,180	1,378
Increase (decrease) in net assets	\$ (10,046)	\$ 51,692

Program revenues consist of charges for services and operating grants. \$555,248 of charges for services and operating grants is from the TPCG. This revenue makes up ninety-five percent (95%) of total program revenue. Charges for services include \$28,008 or five percent (5%) of fees for the Coroner's services utilized by other governmental units. General revenues consist of all revenues not specific to any program or service. General revenues consisted of interest income.

Expenses for governmental activities are reduced by the charges for services and operating grants to get the net expense or revenue for the function. Total expenses for Public Safety were \$596,482. Program revenues of \$583,256, which consist of charges for services and operating grants, reduce these expenses. This results in net expenses for the year 2007 of \$13,226. This net expense is decreased by the general revenues of \$3,180 resulting in an decrease in net assets of \$10,046.

Program expenses equal \$596,482 as shown in the table above. These program expenses fall into four (4) categories: personal services, operating services, materials and supplies, and travel and miscellaneous. Of the four (4), personal services make up the majority of expenses. This category, which includes such expenses as salary items and group insurance, is responsible for \$440,387 or seventy-four percent (74%) of total expenses. The next highest

TERREBONNE PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2007

expense category is operating services which includes fees for services, general insurance, and miscellaneous expenses and it makes up twenty percent (20%) or \$121,301 of the expense total. The next highest expense group is for materials and supplies. This category, which includes such items as office supplies, vehicle supplies, investigator supplies and morgue supplies, makes up five percent (5%) or \$31,937 of program expenses. The remaining type of expense that makes up the program expenses for the Coroner is for travel and miscellaneous. This classification makes up one percent (1%), or \$2,857.

GOVERNMENTAL FUND BUDGETARY HIGHLIGHTS

The Budgetary Comparison Schedule for the General Fund displays original, final, and actual budget columns with a variance column showing the favorable or (unfavorable) difference of the actual and final budget.

The following table explains the significant amendments to the original general fund budget for the years ending December 31, 2007 and 2006:

	2007	2006
Original budget revenues	\$ 613,508	\$ 525,315
Amendments were made for:		
Grant monies from TPCG	-	87,100
Charges for services	-	(2,823)
Other fees and charges	-	2,866
Interest	-	669
Final budget revenues	<u>613,508</u>	<u>613,127</u>
 Original budget expenditures	 \$ 638,888	 \$ 534,733
Amendments were made for:		
Personal services	-	40,447
Operating services	-	41,435
Materials and supplies	-	(10,843)
Travel and miscellaneous	-	415
Capital outlay	20,000	-
Final budget expenditures	<u>658,888</u>	<u>606,187</u>

The table on the following page is an excerpt from the Budgetary Comparison Schedule shown in the Required Supplementary Information (Part II) section of the basic financial statements. The table shows the final budget and actual columns along with the favorable or unfavorable variance between the two amounts for the year ended December 31, 2007.

TERREBONNE PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2007

	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental:			
Terrebonne Parish			
Consolidated Government	\$ 590,000	\$ 435,709	\$ (154,291)
Charges for services	22,050	183,458	161,408
Interest	1,458	3,180	1,722
Total revenues	<u>613,508</u>	<u>622,347</u>	<u>8,839</u>
<u>Expenditures</u>			
Public safety:			
Coroner:			
Personal services	461,124	440,387	20,737
Operating services	122,914	121,301	1,613
Materials and supplies	32,350	31,937	413
Travel and education	2,500	2,857	(357)
Capital outlays	40,000	35,911	4,089
Total expenditures	<u>658,888</u>	<u>632,393</u>	<u>26,495</u>
<u>Excess revenues (expenditures)</u>	(45,380)	(10,046)	35,334
<u>Fund balance</u>			
Beginning of year	<u>59,510</u>	<u>66,041</u>	<u>6,531</u>
End of year	<u>\$ 14,130</u>	<u>\$ 55,995</u>	<u>\$ 41,865</u>

The net variance between final and actual for revenues was a favorable variance of \$8,839. The net variance on the expenditure side was a favorable variance of \$26,495.

REQUEST FOR INFORMATION

The financial report is designed to provide a general overview of the Terrebonne Parish Coroner's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

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Terrebonne Parish Coroner
P.O. Box 252
Houma, LA 70361

FINANCIAL SECTION

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A PROFESSIONAL CORPORATION

THOMAS J. LANAUX, CPA
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INDEPENDENT AUDITOR'S REPORT

To the Terrebonne Parish Coroner
Houma, Louisiana

We have audited the accompanying financial statements of the governmental activities and the major fund of the Terrebonne Parish Coroner (the Coroner), State of Louisiana, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2007, which collectively comprise the Coroner's basic financial statements, as listed in the table of contents. These basic financial statements are the responsibility of the Coroner. Our responsibility is to express opinions on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Terrebonne Parish Coroner as of December 31, 2007, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2008, on our consideration of the Terrebonne Parish Coroner's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 1-1 through 1-6 and 3-1, are not a required part of the basic financial statements but are supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

May 9, 2008

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TERREBONNE PARISH CORONER
Houma, Louisiana

Statement of Net Assets

December 31, 2007

ASSETS

Cash	\$ 59,612
Due from other governmental entities	1,600
Miscellaneous receivables	<u>250</u>
Total assets	61,462

LIABILITIES

Accounts payable and accrued expenses	<u>5,467</u>
Total Liabilities	<u>5,467</u>

NET ASSETS

Unrestricted net assets	<u>\$ 55,995</u>
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See accompanying notes to the financial statements.

TERREBONNE PARISH CORONER
Houma, Louisiana

Statement of Activities

For the Year Ended December 31, 2007

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants	Governmental Activities
<u>Functions/Programs</u>				
Governmental activities:				
Public safety	\$ 596,482	\$ 183,458	\$ 399,798	\$ (13,226)
Total Governmental Activities	596,482	183,458	399,798	(13,226)
General Revenues:				
Interest				3,180
Total general revenues				3,180
Change in net assets				(10,046)
Net Assets— beginning				66,041
Net Assets—ending				\$ 55,995

See accompanying notes to the financial statements.

TERREBONNE PARISH CORONER
Houma, Louisiana

Balance Sheet - Governmental Fund

December 31, 2007

ASSETS

Cash	\$ 59,612
Due from other governmental entities	1,600
Miscellaneous receivables	<u>250</u>
Total assets	<u>\$ 61,462</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable and accrued expenses	\$ <u>5,467</u>
Total liabilities	<u>5,467</u>
Fund balance - unreserved - undesignated	<u>55,995</u>
Total liabilities and fund balance	<u>\$ 61,462</u>

See accompanying notes to the financial statements.

TERREBONNE PARISH CORONER
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**Statement of Revenues, Expenditures and Changes
in Fund Balance - Governmental Fund**

Year Ended December 31, 2007

	<u>General Fund</u>
<u>REVENUES</u>	
Intergovernmental:	
Terrebonne Parish	
Consolidated Government	\$ 435,709
Charges for services:	
Charges for services	183,080
Other fees and charges	378
	<u>183,458</u>
Interest	<u>3,180</u>
Total revenues	<u>622,347</u>
<u>EXPENDITURES</u>	
Public safety:	
Coroner:	
Personal services	440,387
Operating services	121,301
Materials and supplies	31,937
Travel and miscellaneous	2,857
Capital outlays	35,911
	<u>632,393</u>
Total expenditures	<u>632,393</u>
<u>EXCESS REVENUES (EXPENDITURES)</u>	(10,046)
<u>FUND BALANCE</u>	
Beginning of year	<u>66,041</u>
End of year	<u><u>\$ 55,995</u></u>

See accompanying notes to the financial statements.

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Houma, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities

December 31, 2007

Total net changes in fund balance - governmental funds	\$ (10,046)
Intergovernmental Revenues:	
Operating grant from TPCG for computer and morgue equipment purchases	(35,911)
Intergovernmental Expenditures:	
Capital outlay by TPCG	<u>35,911</u>
Change in net assets - governmental activities	<u>\$ (10,046)</u>

See accompanying notes to the financial statements.

**TERREBONNE PARISH CORONER
Houma, Louisiana**

Notes to Financial Statements

December 31, 2007

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the Terrebonne Parish Coroner is elected by the voters of Terrebonne Parish, for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides mental health services, mental examinations, protective custody services and examines cases for other crimes under police investigation.

The accounting policies of the Coroner conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies.

a. Reporting Entity:

The Coroner for Terrebonne Parish is a separately elected official. The Coroner is classified as a component unit of the Terrebonne Parish Consolidated Government, which provides a significant portion of the revenues necessary to fund operations.

The activities of the Coroner have been reviewed and it was determined that there are no potential component units which should be included in the financial statements of the Coroner.

b. Government-Wide Financial Statements:

The government-wide financial statements (the statement of net assets and the statement of activities) report information of all of the nonfiduciary activities of the Coroner.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or component unit are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function, segment or component unit. Program revenues include charges to customers who purchase, use or directly benefit from goods or services provided by a given function, segment, or component unit. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function, segment, or component unit. Items not properly included among program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenues rather than program revenues.

TERREBONNE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements

December 31, 2007

Net assets are restricted when constraints placed on them are either externally imposed or are imposed by constitutional provisions or enabling legislation. The Coroner has no such restrictions imposed on its net assets as of December 31, 2007.

c. Fund Accounting and Fund Financial statements:

The accounts of the Coroner are organized on the basis of funds, each of which is a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Separate financial statements are provided for governmental funds. Governmental Funds are those through which the governmental functions of the Coroner are financed. The acquisition, use and balances of the Coroner's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The following is the Governmental Fund of the Coroner:

General Fund - The General Fund is the general operating fund of the Coroner. It is used to account for all financial resources and expenditures.

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation:

Government-Wide Financial Statements—The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements—The Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Charges for services are recorded when earned since they are measurable and available. Intergovernmental revenues represent reimbursements for employee salaries,

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Notes to Financial Statements

December 31, 2007

payroll taxes, insurance and other expenditures. Such revenues are recorded when the qualifying expenditure is incurred.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

e. Operating Budgetary Data:

Louisiana Revised Statute 39:1303 requires the Coroner to adopt a budget for the General Fund. All budgeted amounts that are not expended, or obligated through contracts, lapse at year-end. Unexpended appropriations and any excess revenues over expenditures are carried forward to subsequent years as beginning fund balance.

The General Fund budget is adopted on a basis materially consistent with generally accepted accounting principles.

f. Cash and Interest-bearing Deposits:

Under state law, the Coroner may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Coroner may invest in United States bonds, treasury notes, or certificates. Investments are stated at cost.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished, as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

g. Bad Debts:

The financial statements for the Coroner contain no allowance for bad debts. Uncollectible receivables (including amounts due from other governmental entities) are recognized as bad debts at the time information becomes available

TERREBONNE PARISH CORONER
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Notes to Financial Statements

December 31, 2007

which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the General Fund.

h. General Fixed Assets:

General fixed assets acquired for the Coroner's use are property of the Terrebonne Parish Consolidated Government (the Parish) and are included in the General Fixed Assets of the Parish.

i. Vacation and Sick Leave:

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid. Vacation may be accumulated to a maximum of 17 days (after 10 years) and sick leave to a maximum of 60 days. Unused vacation time lapses at the employee's anniversary date. All accumulated vacation vests to the employees; however, all accumulated sick leave lapses at separation of employment. There is no material accumulated vacation at December 31, 2007.

j. Encumbrances:

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the Coroner.

2) CASH DEPOSITS

Demand deposits are recorded at cost, which approximates fair value. At December 31, 2007, the carrying amount of deposits was \$59,612 and the bank balance was \$77,677. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

Custodial credit risk is the risk that in an event of a bank failure, the Coroner's deposits may not be returned to it. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. The market values of the pledged securities plus the federal deposit insurance (FDIC) must at all time equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

TERREBONNE PARISH CORONER
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Notes to Financial Statements

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The deposits were entirely covered by federal depository insurance or by collateral held by the Coroner's custodial bank in the Coroner's name. The deposits are not subject to custodial credit risk.

3) DUE FROM OTHER GOVERNMENTAL ENTITIES

Amounts due from other governmental entities at December 31, 2007 consisted of the following:

Calcasieu Parish	\$ 100
East Baton Rouge Parish	200
Iberia Parish	100
Lafourche Parish	500
St. James Parish	100
St. John Parish	100
St. Mary Parish	400
Washington Parish	100
Total	<u>\$ 1,600</u>

4) OPERATING LEASES

The Coroner leases three vehicles under operating leases expiring in October 2008 and October 2009. Minimum rental payments of \$14,046 were charged to current expenditures for the year ended December 31, 2007.

Minimum future rental payments under these operating leases as of December 31, 2007 are as follows:

Year Ending December 31:	
2008	13,168
2009	<u>7,901</u>
TOTAL	<u>\$ 21,069</u>

5) SELF-INSURANCE AND RISK MANAGEMENT

The Coroner participates in the Terrebonne Parish Consolidated Government's self-insurance program for general liability, group health, auto liability, and workmen's

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Notes to Financial Statements

December 31, 2007

compensation liability protection. Under the self-insurance program, certain amounts of claims are retained by the Parish and commercial insurance is purchased to cover claims in excess of this amount. The Coroner is billed monthly for his corresponding portion of insurance premiums and loss fund requirements. All claims are forwarded to the Parish for processing. The Coroner believes there were no claims in excess of insurance coverage provided through the Terrebonne Parish Consolidated Government.

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

TERREBONNE PARISH CORONER
Houma, Louisiana

General Fund
Budgetary Comparison Schedule

For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Intergovernmental:				
Terrebonne Parish				
Consolidated Government	\$ 590,000	\$ 590,000	\$ 435,709	\$ (154,291)
Charges for services:				
Charges for services	16,800	16,800	183,080	166,280
Other fees and charges	5,250	5,250	378	(4,872)
Interest	1,458	1,458	3,180	1,722
Total revenues	<u>613,508</u>	<u>613,508</u>	<u>622,347</u>	<u>8,839</u>
<u>EXPENDITURES</u>				
Public safety:				
Coroner:				
Personal services	461,124	461,124	440,387	20,737
Operating services	122,914	122,914	121,301	1,613
Materials and supplies	32,350	32,350	31,937	413
Travel and miscellaneous	2,500	2,500	2,857	(357)
Capital outlays	20,000	40,000	35,911	4,089
Total expenditures	<u>638,888</u>	<u>658,888</u>	<u>632,393</u>	<u>26,495</u>
<u>EXCESS REVENUES (EXPENDITURES)</u>	(25,380)	(45,380)	(10,046)	35,334
<u>FUND BALANCE</u>				
Beginning of year	<u>59,510</u>	<u>59,510</u>	<u>66,041</u>	<u>6,531</u>
End of year	<u>\$ 34,130</u>	<u>\$ 14,130</u>	<u>\$ 55,995</u>	<u>\$ 41,865</u>

SUPPLEMENTARY FINANCIAL REPORTS

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Lanaux & Felger

— CERTIFIED PUBLIC ACCOUNTANTS —
A PROFESSIONAL CORPORATION

THOMAS J. LANAUX, CPA
MARK S. FELGER, CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Terrebonne Parish Coroner
Houma, Louisiana

We have audited the financial statements of the Terrebonne Parish Coroner as of and for the year ended December 31, 2007, and have issued our report thereon dated May 9, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Terrebonne Parish Coroner's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Terrebonne Parish Coroner's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Terrebonne Parish Coroner's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Terrebonne Parish Coroner's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Terrebonne Parish Coroner's financial statements that is more than inconsequential will not be prevented or detected by the Terrebonne Parish Coroner's internal control. We consider the deficiencies described as items 2007-01, 2007-02 and 2007-03 in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial

statements will not be prevented or detected by the Terrebonne Parish Coroner's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that of the significant deficiencies described above 2007-01, 2007-02, 2007-03 are material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Terrebonne Parish Coroner's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings as items 2007-01, 2007-02, and 2007-03.

This report is intended solely for the information of the Terrebonne Parish Coroner, the State of Louisiana and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

May 9, 2008

Lanoux & Felger

**TERREBONNE PARISH CORONER
SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended December 31, 2007**

We have audited the financial statements of the Terrebonne Parish Coroner as of and for the year ended December 31, 2007 and have issued our report thereon dated May 9, 2008. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2007 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control:

Material Weakness XX Yes No

Significant deficiencies identified

not considered to be material weakness Yes XX No

Compliance:

Compliance Material to Financial Statements XX Yes No

b. Federal Awards - (Not applicable)

c. Identification of Major Programs – (Not applicable)

Section II Financial Statement Findings

2007-01 State Budget Law

The Local Government Budget Act (Louisiana Revised Statutes 39:1306) requires independently elected officials of local governmental units to complete a proposed budget and make it available for public inspection no later than fifteen days prior to the beginning of each fiscal year. The notice shall be published at least ten days prior to the date of the first public hearing, and the notice shall disclose the date, time and place of the public hearing. The Coroner's office presents its initial budget in conjunction with the public hearing for the Parish. For the year ended December 31, 2007, the Coroner did not receive sufficient notice from the Parish on the date of the public hearing, and accordingly, did not

publish the required ten day public hearing notice stating that the proposed budget was available for public inspection.

We recommend the proposed budget for the Coroner's office be completed and made available for public inspection in accordance with the state budget law for elected officials.

2007-02 Inadequate Segregation of Accounting Functions and Preparation of Financial Statements with Footnote Disclosure

The Coroner's office is not able to achieve adequate segregation of duties due to the small number of accounting personnel. In addition, accounting personnel are not able to produce a full set of financial statements with all of the financial statement disclosures as required under generally accepted accounting principles.

Based on the size of the operations and cost benefit of additional personnel it may not be feasible to achieve complete segregation of duties or to employ an individual with the necessary training and background required to prepare a full set of financial statements with required disclosures.

2007-03 Expenditures Paid Directly by the Terrebonne Parish Consolidated Government

Expenditures paid by the Terrebonne Parish Consolidated Government (TPCG) on behalf of the Coroner's office in the amount of \$136,773 were not recorded as expenditures on the Coroner's general ledger. This resulted in expenditures being understated on the internally prepared financial statements.

We recommend the Coroner's office record these expenditures monthly as statements are received from the TPCG.

Section III Federal Award Findings and Questioned Costs

Not Applicable.

TERREBONNE PARISH CORONER
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2007

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENT**

2007-01 State Budget Law

We will publish the proposed budget at least fifteen days prior to the beginning of each fiscal year and at least ten days prior to the date of the first public hearing stating that the proposed budget is available for public inspection when proposed expenditures exceed five hundred thousand dollars. The notice will also include the date, time and place of the public hearing on the proposed budget.

2007-02 Inadequate Segregation of Accounting Functions and Preparation of Financial Statements

Based on the size of the operation and cost benefit of additional personnel it is not considered feasible to achieve complete segregation of duties or to employ an individual with the necessary training and background required to prepare a full set of financial statements with required disclosures.

2007-03 Expenditures Paid Directly by the Terrebonne Parish Consolidated Government

We will record expenditures monthly as statements are received from the Terrebonne Parish Consolidated Government.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO
FEDERAL AWARDS**

Not applicable.

SECTION III MANAGEMENT LETTER

Not applicable.

We believe that the foregoing plans adequately address the concerns of our auditors.

**TERREBONNE PARISH CORONER
SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2007**

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Planned Corrective Action/ Partial Corrective Action Taken
Section I -- Internal Control and Compliance Material to the Financial Statements				
2006-01	2005	State Budget Law	No	Comment repeated in current year Schedule of Finding and Responses as comment 2007-01.
Section II -- Internal Control and Compliance Material to Federal Awards				
There were none for the year ended December 31, 2006.				
Section III -- Management Letter				
2006-02	2005	Fees for Services Charged to Terrebonne Parish Consolidated Government	Yes	Fee revenue was properly classified for 2007.